

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (SHL)
Debtors.)	
<hr style="width: 40%; margin-left: 0;"/>)	(Jointly Administered)

**FIFTEENTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
DECEMBER 1, 2022 THROUGH DECEMBER 31, 2022**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	December 1, 2022 through December 31, 2022
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$325,000.00
Less 20% Holdback:	\$65,000.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$0.00
Total Fees and Expenses Due:	\$260,000.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: January 19, 2023

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

EXHIBIT A
SUMMARY BY PROFESSIONAL

2022 Consolidated Audit

Last Name	First Name	Rank	Time
Arora	Simran	Staff/Assistant	9.0
Caporale	Amelia	Partner/Principal	3.0
Casella	John M.	Staff/Assistant	3.0
D'Alessandro	Nicholas A	Manager	11.0
Fan	Wenhan	Senior	5.2
Fox	Nicholas K.	Manager	4.0
Furtado	Justin V	Senior Manager	6.0
Gupta	Aarti	Staff/Assistant	12.0
Jain	Chetan	Manager	10.0
Kaushik	Utkarsh	Staff/Assistant	9.0
Nayyar	Deepankar	Senior	22.0
Pereira	Christopher A.	Partner/Principal	3.0
Rathod	Dimple	Senior	38.5
Robinson	Benjamin Ryan	Staff/Assistant	9.0
Sharma	Bhavik	Staff/Assistant	4.0
Sonika	Avinash	Executive Director	4.0
Tran	Hong	Staff/Assistant	1.3
		Total	154.0

Total Fixed Fees Sought for 2022 Consolidated Audit During the Fee Period: \$325,000.00

EXHIBIT B
SUMMARY BY CATEGORY

2022 Consolidated Audit

Time Category	Category Descriptions	Hours
Planning Activities	This category relates to all audit planning activities.	40.5
Year-End Substantive Testing	This category includes activities associated with Year-End audit procedures	113.5
	Total	154.0

EXHIBIT C
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

2022 Consolidated Audit

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Dimple Rathod	Senior	01 Dec 2022	Year-End Substantive Testing	9.5	Performance of Gross revenue testing procedures
Sonika,Avinash	Executive Director	01 Dec 2022	Planning Activities	1.0	Review of audit planning presentation for December audit committee meeting
Utkarsh Kaushik	Staff/Assistant	01 Dec 2022	Year-End Substantive Testing	9.0	Performance of Vendor chargeback testing procedures
Dimple Rathod	Senior	02 Dec 2022	Year-End Substantive Testing	7.0	Performance of Gross revenue testing procedures continued
Tran,Hong	Staff/Assistant	02 Dec 2022	Year-End Substantive Testing	0.3	Review of actuarial scoping and testing plan
Chetan Jain	Manager	05 Dec 2022	Planning Activities	2.0	Review of account level scoping and process flow mappings
Dimple Rathod	Senior	05 Dec 2022	Year-End Substantive Testing	9.0	Performance of Gross revenue testing procedures for Rhodes Pharma
Chetan Jain	Manager	06 Dec 2022	Planning Activities	2.0	Review of account level scoping and process flow mappings continued
D'Alessandro,Nicholas A	Manager	06 Dec 2022	Planning Activities	1.0	Review of audit planning documents
Dimple Rathod	Senior	06 Dec 2022	Year-End Substantive Testing	9.5	Performance of Gross revenue testing procedures for Rhodes Pharma continued.
Chetan Jain	Manager	07 Dec 2022	Planning Activities	2.0	Review of account level scoping and process flow mappings continued
D'Alessandro,Nicholas A	Manager	07 Dec 2022	Planning Activities	1.0	Review of audit planning documents continued.
Dimple Rathod	Senior	07 Dec 2022	Year-End Substantive Testing	3.5	Performance of Gross revenue testing procedures for Rhodes Pharma continued.
Sonika,Avinash	Executive Director	07 Dec 2022	Planning Activities	3.0	Audit Committee Meeting
Chetan Jain	Manager	08 Dec 2022	Planning Activities	4.0	Review of account level scoping and process flow mappings continued
D'Alessandro,Nicholas A	Manager	08 Dec 2022	Planning Activities	1.0	Review of audit planning documents continued.
Robinson,Benjamin Ryan	Staff/Assistant	08 Dec 2022	Year-End Substantive Testing	8.0	Performance of inventory count procedures at Wilson North Carolina plant

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
Fox,Nicholas K.	Manager	09 Dec 2022	Year-End Substantive Testing	4.0	Review of actuarial scoping and testing plan
Robinson,Benjamin Ryan	Staff/Assistant	09 Dec 2022	Year-End Substantive Testing	1.0	Documentation of inventory count testing workpapers
Fan,Wenhan	Senior	11 Dec 2022	Planning Activities	0.5	Preparation for team planning meeting
Fan,Wenhan	Senior	11 Dec 2022	Year-End Substantive Testing	0.2	Review of revenue cash anchor testing selection samples
D'Alessandro,Nicholas A	Manager	12 Dec 2022	Planning Activities	2.0	Review of audit planning documents continued.
D'Alessandro,Nicholas A	Manager	13 Dec 2022	Planning Activities	1.0	Review of audit planning documents continued.
Fan,Wenhan	Senior	13 Dec 2022	Year-End Substantive Testing	1.5	Review of accounts receivable testing selections to date
D'Alessandro,Nicholas A	Manager	14 Dec 2022	Planning Activities	1.0	Review of audit planning documents continued.
Fan,Wenhan	Senior	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: C. Pereira, A. Caporale, J. Furtado, N. D'Alessandro, J. Casella
Tran,Hong	Staff/Assistant	14 Dec 2022	Year-End Substantive Testing	1.0	Review of actuarial scoping and testing plan
Aarti Gupta	Staff/Assistant	15 Dec 2022	Year-End Substantive Testing	2.0	Documentation of accounts receivable confirmations
Bhavik Sharma	Staff/Assistant	15 Dec 2022	Year-End Substantive Testing	4.0	Establishment of actuarial audit procedure workplan
Casella,John M.	Staff/Assistant	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: C. Pereira, A. Caporale, J. Furtado, N. D'Alessandro, W. Fan
D'Alessandro,Nicholas A	Manager	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: C. Pereira, A. Caporale, J. Furtado, W. Fan, J. Casella
Deepankar Nayyar	Senior	15 Dec 2022	Year-End Substantive Testing	9.0	Review of accounts receivable testing selections
Furtado,Justin V	Senior Manager	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: C. Pereira, A. Caporale, N. D'Alessandro, W. Fan, J. Casella
Caporale, Amelia	Partner/Principal	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: C. Pereira, J. Furtado, N. D'Alessandro, W. Fan, J. Casella
Pereira, Christopher A.	Partner/Principal	15 Dec 2022	Planning Activities	3.0	Purdue audit planning meeting; Present: A. Caporale, J. Furtado, N. D'Alessandro, W. Fan, J. Casella

Employee Name	Title	Date of Service	Project Category	Hours Charged	Description
D'Alessandro,Nicholas A	Manager	16 Dec 2022	Planning Activities	1.0	Review of audit planning documents continued.
Deepankar Nayyar	Senior	16 Dec 2022	Year-End Substantive Testing	5.0	Review of revenue cash anchor testing procedures
Simran Arora	Staff/Assistant	16 Dec 2022	Year-End Substantive Testing	9.0	Performance of revenue cash anchor testing procedures
Aarti Gupta	Staff/Assistant	19 Dec 2022	Year-End Substantive Testing	7.0	Performance of accounts receivable existence testing
Deepankar Nayyar	Senior	19 Dec 2022	Year-End Substantive Testing	5.0	Re-performance of accounts receivable existence testing procedures
Furtado,Justin V	Senior Manager	19 Dec 2022	Year-End Substantive Testing	2.5	Review of planning documents
Aarti Gupta	Staff/Assistant	20 Dec 2022	Year-End Substantive Testing	3.0	Performance of accounts receivable existence testing continued.
Deepankar Nayyar	Senior	20 Dec 2022	Year-End Substantive Testing	3.0	Re-performance of accounts receivable existence testing procedures continued
Furtado,Justin V	Senior Manager	20 Dec 2022	Year-End Substantive Testing	0.5	Review of planning documents continued.
			Total	154.0	

Total Fixed Fees Sought for 2022 Consolidated Audit During the Fee Period: \$325,000.00